



General Assembly

February Session, 2002

Amendment

LCO No. 3995

SB0007403995HDO

Offered by:

REP. DAVIS, 50th Dist.

To: Subst. Senate Bill No. 74

File No. 148

Cal. No. 352

(As Amended)

***"AN ACT CONCERNING PERIODIC REVALUATION OF REAL
PROPERTY BY TOWNS."***

1 Strike out subsections (c) and (d) of section 3 and insert the
2 following in lieu thereof:

3 "(c) The committee shall establish whether or not a town complied
4 with the requirements of section 12-62 of the general statutes, as
5 amended by this act, in effecting the required calculations, and
6 whether or not the assessor in performing the analyses for each
7 property class and for all real property: (1) Excluded market sales that
8 should have been included, (2) made adjustments to the sales prices of
9 property that were not based on objective criteria, not documented, or
10 not substantiated in terms of the reasons therefor, (3) included sales
11 that were not market sales, or (4) did not make necessary and
12 appropriate adjustments to the sales prices of real property. If the
13 committee finds that the town or the assessor did not conform to the

14 requirements of subsection (k) of section 12-62, as amended by this act,
15 and that such nonconformance materially affected the calculations on
16 which the town based its certification of exemption from the
17 requirement to implement a scheduled revaluation, the committee
18 shall recommend that the secretary rescind such exemption. If the
19 committee finds that such nonconformance resulted from the town's
20 intentional disregard of the provisions of section 12-62 of the general
21 statutes, as amended by this act, in order to subvert the requirement to
22 implement a scheduled revaluation, the committee shall also
23 recommend a percentage, equal to or less than ten, to be used to
24 determine the amount of the penalty that may be imposed against the
25 town pursuant to subsection (d) of this section. If the committee finds
26 that the town or the assessor conformed to such requirements, or did
27 not conform to such requirements but that such nonconformance did
28 not materially affect the calculations on which such certification was
29 based, the committee shall recommend that the secretary validate such
30 exemption.

31 (d) In the event the Secretary of the Office of Policy and
32 Management rescinds a town's revaluation exemption certification, the
33 town shall implement a revaluation of all real property as soon as is
34 practicable, but in no event later than the October first next following
35 the date on which it was scheduled to implement the revaluation for
36 which the secretary rescinded the exemption certification. Any such
37 town shall be required to implement its next subsequent revaluation
38 for the assessment date that is four years after the assessment date for
39 which such exemption certification is rescinded and thereafter such
40 town shall implement a revaluation in accordance with the provisions
41 of subsection (b) of section 12-62 of the general statutes. Any such
42 town shall not be eligible to certify an exemption from the requirement
43 to implement a revaluation, pursuant to section 12-62 of the general
44 statutes, as amended by this act, any earlier than the date that is five
45 years after the date on which the town certified the exemption from
46 the requirement to implement a revaluation that the secretary
47 rescinded. The secretary may impose a penalty on any town that has

48 had a revaluation exemption certificate rescinded. Such penalty shall
49 be the forfeit of a per cent of any grants the secretary certifies to the
50 Comptroller as payable to the town in the fiscal year in which the
51 penalty is imposed, or in the fiscal year next following. The per cent
52 forfeited shall not exceed the per cent recommended by the committee
53 under subsection (c) of this section. Prior to imposing any such
54 penalty, the secretary, or the secretary's designee, shall hold a hearing
55 and shall send a written notice to the town of the date, time and place
56 thereof not later than ten business days before such hearing is
57 scheduled. Not later than thirty days following the conclusion of such
58 hearing, the secretary shall determine if imposition of a penalty is
59 warranted and shall send a written notice of such determination to the
60 town. In the event the secretary imposes a penalty, such notice shall
61 state the amount of such penalty and the fiscal year in which such
62 amount will be subtracted from said grants. The secretary shall send
63 any notice required by this section by certified or registered mail. Any
64 town aggrieved by the action of the secretary following such hearing
65 may appeal to the superior court for the judicial district wherein such
66 town is located. Such appeal shall be taken not later than ten business
67 days after the date on which the town receives the secretary's notice
68 concerning such penalty. Any such appeal shall be privileged."